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 MERITAS LAW FIRMS WORLDWIDE

February 2, 2005

Via U.S. Express Mail

Commissioner for Trademarks
Trademark Trial and Appeal Board
P.O. Box 1451
Alexandria, Virginia 22313-1451

Re: *Walters Gardens, Inc. vs. Pride of Place Plants, Inc.*
Opposition No. 91153755
Our File No. 95043.003

Dear Sir or Madam:

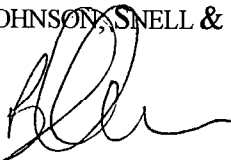
Please find enclosed a Notice of Reliance Under Rule 2.120(J) in triplicate, Certificate of Service and Certificate of Express Mail for filing in the captioned opposition.

Thank you for your assistance.

Very truly yours,

MILLER, JOHNSON, SNELL & CUMMISKEY, P.L.C.

By


Barry C. Kane

BCK/nf
Enclosures
#905027



02-02-2005

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
TRADEMARK TRIAL AND APPEAL BOARD


WALTERS GARDENS, INC.)	
)	
vs. Opposer,)	Opposition No. 91153755
)	
PRIDE OF PLACE PLANTS, INC.)	Mark: PIILU
)	Serial Nos: 76/201/447
Applicant.)	Filed: January 29, 2001
)	
)	
)	

CERTIFICATE OF EXPRESS MAILING

I hereby certify that the attached Notice of Reliance Under Rule 2.120(J) and related papers are being deposited with the United States Postal Service using Express Mail Service, Express Mail Label No. EV 436 430 229 US in an envelope addressed to:

Commissioner for Trademarks
Trademark Trial and Appeal Board
P.O. Box 1451
Alexandria, Virginia 22313-1451

on February 2, 2005.



Nicole Fodor
Miller, Johnson, Snell & Cummiskey, P.L.C.
P.O. Box 306
250 Monroe Avenue, N.W., Suite 800
Grand Rapids, MI 49501-0306
(616) 831-1700

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
TRADEMARK TRIAL AND APPEAL BOARD

WALTERS GARDENS, INC.)	
)	
vs. Opposer,)	Opposition No. 91153755
)	
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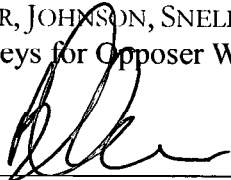
To: Gary J. Nelson
CHRISTIE, PARKER & HALE, LLP
Attorneys for Applicant
350 W. Colorado Blvd., Suite 500
P.O. Box 7068
Pasadena, California 91109-7068
(626) 795-9900

NOTICE OF RELIANCE UNDER RULE 2.120(J)

Opposer hereby notifies Applicant of its intent to rely upon the testimony deposition of Rick Sorenson given under oath December 22, 2004. The testimony is relevant in that it clearly shows the name Piilu, translated from Estonian to English, means Little Duckling which applicant admits is the recognized cultivar name of a living plant. Pages 28- 31, 47-48, 53-59, 71-72, 75-85, 93, 96, 98, 101-102, 109, 117, 120, 135-136*, and 157-158 contain testimony directly on Piilu as a plant cultivar/variety name.

MILLER, JOHNSON, SNELL & CUMMISKEY, P.L.C.
Attorneys for Opposer Walters Gardens, Inc.

Dated: February 1, 2005

By 
Barry C. Kane

Business Address:
250 Monroe Avenue, N.W., Suite 800
PO Box 306
Grand Rapids, Michigan 49501-0306
Telephone: (616) 831-1700

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
BEFORE THE
TRADEMARK TRIAL AND APPEAL BOARD**

WALTERS GARDENS, INC.,)

Opposer,)

vs.)

PRIDE OF PLACE PLANTS, INC.,)

Applicant.)

OPPOSITION NO.: 91153755

Mark: PIILU


Serial No.: 76,201,447

Filed: January 29, 2001

CERTIFICATE OF SERVICE

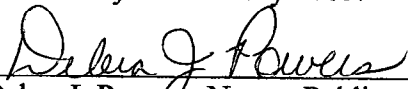
The undersigned, first duly sworn, states that on February 2, 2005, she served a copy of the Notice of Reliance Under Rule 2.120(J) by First Class U.S. Mail addressed to:

Gary J. Nelson, Esq.
CHRISTIE, PARKER & HALE, LLP
350 W. Colorado Blvd., Suite 500
P.O. Box 7068
Pasadena, California 91109-7068



Nicole Fodor

Subscribed and sworn to before me
this 2nd day of February 2005.



Debra J. Powers, Notary Public
State of Michigan, County of Kent
My Commission Expires: 07/07/06
Acting in the County of Kent